

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re:

DOWLING COLLEGE,
f/d/b/a DOWLING INSTITUTE,
f/d/b/a DOWLING COLLEGE ALUMNI
ASSOCIATION,
f/d/b/a CECOM,
a/k/a DOWLING COLLEGE, INC.,

Debtor.

Chapter 11

Case No. 16-75545 (REG)

**SEVENTEENTH REPORT BY RSR CONSULTING, LLC AND CHIEF
RESTRUCTURING OFFICER OF COMPENSATION EARNED AND EXPENSES
INCURRED FOR THE PERIOD FROM APRIL 1, 2018 THROUGH
APRIL 30, 2018**

The following report of compensation earned and expenses incurred provided herein, are being submitted pursuant to the Order [Docket no.106], dated December 16, 2016, authorizing RSR Consulting, LLC ("RSR") (I) to continue to provide the Debtor with a Chief Restructuring Officer and additional personnel; and (II) designating Robert S. Rosenfeld ("Mr. Rosenfeld") as Chief Restructuring Officer ("CRO") to the Debtor effective as of the Petition Date. Please refer to the following exhibits relating to the period April 1, 2018 through April 30, 2018.

Exhibit A – Summary of Fees and Expenses

Exhibit B – Summary of Services by Project Category

Exhibit C – Detailed time entries by Project Category

Exhibit D – Detail of Expenses Incurred


By: 
Robert S. Rosenfeld
May 4, 2018

Exhibit A

Robert S. Rosenfeld, CRO
RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Summary of Fees and Expenses
4/1/18 Through 4/30/18

Summary of Fees

Summary by Professional	Responsibility/ Position in Firm	Hours	Rate	Amount
R. Rosenfeld	Chief Restructuring Officer	52.00	\$ 390.00	\$ 20,280.00
N. Bivona	Managing Director	102.00	\$ 390.00	39,780.00
N. Andrade	Director	34.00	\$ 350.00	11,900.00
Total		188.00		\$ 71,960.00
Average blended hourly rate				\$ 382.77

Summary of Expenses

Mail/Postage	\$ 15.00
Software expense	1.00
Total	\$ 16.00

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Detailed Billing Report - By Project Category
4/1/18 Through 4/30/18

Exhibit B

Category	Billable Time	Billable Amt
Administration	1.5	\$ 585.00
Asset Analysis and Recovery	1.1	429.00
Asset Disposition	18.0	7,020.00
Business Analysis	2.4	936.00
Business Operations	107.7	40,643.00
Cash Monitoring	1.4	546.00
Claims Investigation	14.2	5,538.00
Court Hearings	2.5	975.00
Document Review	0.5	195.00
Dowling-Opp Commercial sales	0.5	195.00
Dowling-Residential Ops	5.5	2,145.00
Dowling-Residential Sales	3.0	1,170.00
Meetings with Creditors and/or Representatives	4.4	1,716.00
Meetings with Debtor and Representatives	3.3	1,287.00
Phone Call	1.9	741.00
Reporting	0.5	195.00
Tax compliance	13.1	5,109.00
UST Reporting	4.0	1,560.00
Winddown	2.5	975.00
Grand Total	188.0	\$ 71,960.00

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Detailed Billing Report
4/1/18 Through 4/30/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Administration					
04/03/2018	Robert Rosenfeld	Prepare monthly fee statement for RSR Consulting for March 2018 and provide to creditors and UST office for review.	1.50	\$390.00/hr	\$585.00
Totals For Administration			1.50		\$585.00
Asset Analysis and Recovery					
04/17/2018	Neil Bivona	Call w/ M. Hablenko re: student account collections issues. Research student account and transcript records.	0.60	\$390.00/hr	\$234.00
04/18/2018	Neil Bivona	Review and reconcile student AR collection reports and receipts from RCS.	0.50	\$390.00/hr	\$195.00
Totals For Asset Analysis and Recovery			1.10		\$429.00
Asset Disposition					
04/03/2018	Robert Rosenfeld	Discussion with potential buyer for Brookhaven campus and update status report for creditors.	1.20	\$390.00/hr	\$468.00
04/05/2018	Neil Bivona	Follow up with Iron Mountain re: invoice for Nat Ctr document archiving and destruction.	0.20	\$390.00/hr	\$78.00
04/05/2018	Robert Rosenfeld	Calls with R. Friedman regarding status update on discussions with Town of Brookhaven and interested parties.	0.50	\$390.00/hr	\$195.00
04/06/2018	Robert Rosenfeld	Call with creditors and representatives regarding status of Brookhaven campus sale.	0.80	\$390.00/hr	\$312.00
04/17/2018	Neil Bivona	Gather and prepare information regarding Chateau Drive lots 4 & 5 not conveyed to Mercury. Draft e-mail correspondence to Creditors. Discuss w. R. Rosenfeld.	1.50	\$390.00/hr	\$585.00
04/18/2018	Robert Rosenfeld	Call with brokers regarding status of Brookhaven sale status.	0.80	\$390.00/hr	\$312.00
04/19/2018	Robert Rosenfeld	Call with creditors and counsel regarding status on Brookhaver	0.50	\$390.00/hr	\$195.00
04/19/2018	Robert Rosenfeld	Follow up call with R. Friedman regarding status of discussions with potential buyers for Brookhaven campus.	0.40	\$390.00/hr	\$156.00
04/20/2018	Robert Rosenfeld	Status meeting with creditors and representatives, counsel for Debtor and N. Bivona.	0.50	\$390.00/hr	\$195.00
04/20/2018	Robert Rosenfeld	Call with potential buyer to discuss questions and next steps with buyer; R. Friedman and J. Cote.	0.50	\$390.00/hr	\$195.00
04/20/2018	Robert Rosenfeld	Discussion with R. Friedman and parties regarding Brookhaven Campus sale.	1.00	\$390.00/hr	\$390.00
04/20/2018	Neil Bivona	Brookhaven sale status conference w/ creditors and counsel.	0.50	\$390.00/hr	\$195.00
04/25/2018	Neil Bivona	Review draft schedules to APPA for any required revisions or additions given passage of time. Collect information and revise Schedule 4.7 (Tax Matters) re: Brookhaven real estate tax exemption issues.	2.30	\$390.00/hr	\$897.00
04/26/2018	Robert Rosenfeld	Call with S. Southard re: status of Mercury contract.	0.30	\$390.00/hr	\$117.00
04/27/2018	Robert Rosenfeld	Work on status report for Brookhaven campus; discuss updates with UCC counsel.	1.00	\$390.00/hr	\$390.00
04/27/2018	Neil Bivona	Campus tour w/ R Friedman, C. Richards & investors.	1.80	\$390.00/hr	\$702.00
04/27/2018	Neil Bivona	Meet w/ J. Hubbard, Kabir & investor team re: further inspection of property.	1.00	\$390.00/hr	\$390.00
04/27/2018	Neil Bivona	Locate and compile floorplan, site layout and building photos as requested by C. Richards & Investors. Forward to R. Friedman.	1.50	\$390.00/hr	\$585.00

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Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
04/27/2018	Neil Bivona	Review Brookhaven dorm historic operating expense budgets as per request from J Cote.	0.50	\$390.00/hr	\$195.00
04/30/2018	Neil Bivona	Review certificate of destruction from ITAMG re: PCs removed from Nat Ctr & destruction of hard drives.	0.20	\$390.00/hr	\$78.00
04/30/2018	Robert Rosenfeld	Call with S. Southard, R. Friedman and N. Bivona to discuss APA for new interested party.	0.30	\$390.00/hr	\$117.00
04/30/2018	Robert Rosenfeld	Status update call on Brookhaven campus sale with creditors and representatives and Debtor's counsel.	0.70	\$390.00/hr	\$273.00
Totals For Asset Disposition			18.00		\$7,020.00
Business Analysis					
04/02/2018	Neil Bivona	Detailed review of revised employee unpaid medical claim calculations. Follow up discussions with R. Rosenfeld and S. Southard.	2.40	\$390.00/hr	\$936.00
Totals For Business Analysis			2.40		\$936.00
Business Operations					
04/02/2018	Neil Bivona	Further review and revisions to DIP Budget.	2.10	\$390.00/hr	\$819.00
04/02/2018	Robert Rosenfeld	Re-issue lost check to vendor (.5); work on closing books for end of month for Monthly Operating report.	2.50	\$390.00/hr	\$975.00
04/03/2018	Neil Bivona	Correspondence w/ W. Benka and J. Weinstein re: K:\ drive and e-mail not working again. Reboot servers.	1.00	\$390.00/hr	\$390.00
04/03/2018	Neil Bivona	Finalize six week DIP budget extension & prepare notices of borrowing for weeks 67-69 and 70-72.	2.80	\$390.00/hr	\$1,092.00
04/03/2018	Robert Rosenfeld	Work on month end closing and MOR for March.	2.00	\$390.00/hr	\$780.00
04/04/2018	Neil Bivona	Review disbursement history and allocate expenses to BRV Dorm for 990 reporting.	1.20	\$390.00/hr	\$468.00
04/04/2018	Neil Bivona	Revise notices of borrowing. Look up DIP balances for ACA & I. Hammel. Correspondence w/ B. Faustini, R. Bertucci, R. Rosenfeld and S. Southard re: TL D funding.	0.90	\$390.00/hr	\$351.00
04/05/2018	Neil Bivona	Reboot K:\ network drive and train M. Klotz on reboot procedu	0.80	\$390.00/hr	\$312.00
04/05/2018	Neil Bivona	Review GCG communications escalation report and research / respond to issues as appropriate.	1.20	\$390.00/hr	\$468.00
04/05/2018	Neil Bivona	Meet w/ D. Impagliazzo re: student issues & prep for call w/ N	0.50	\$390.00/hr	\$195.00
04/05/2018	Neil Bivona	Call w/ L. Templeman & staff and D. Impagliazzo re: transition of student "registrar" functions.	1.10	\$390.00/hr	\$429.00
04/05/2018	Neil Bivona	Prepare analysis & correspondence to M. Grochowski re: Notices of Borrowing for weeks 67-69 & 70-72.	1.20	\$390.00/hr	\$468.00
04/06/2018	Neil Bivona	Review accumulated unpaid invoices & follow up w/ ACA, Oppenheimer, R. Rosenfeld & S. Southard re: status of DIP funding.	0.50	\$390.00/hr	\$195.00
04/06/2018	Nelson Andrade	Set up payments for the week. Manage correspondence. Set up transfers and wires in the banking system.	2.00	\$350.00/hr	\$700.00
04/06/2018	Nelson Andrade	Review payroll information. Create/update excel spreadsheets accordingly. Create electronic transfers and wires in the bank system.	1.50	\$350.00/hr	\$525.00
04/06/2018	Robert Rosenfeld	Process payments for week and update accounting in quickbo	1.00	\$390.00/hr	\$390.00
04/06/2018	Neil Bivona	Review of outstanding invoices & available DIP account cash balances to determine & prioritize what can be paid this week.	1.10	\$390.00/hr	\$429.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
04/09/2018	Neil Bivona	Call w/ J. Weinstein at CIS re: status & plan for restoration of employee network drives on emote servers and continued failure of network shared drive / options for offloading data once restored.	0.70	\$390.00/hr	\$273.00
04/09/2018	Neil Bivona	Review LIU articulation agreement / correspondence w/ L. Templeman (NYSED) re: continued flow of student inquiries. Draft sample letter for LIU to Dowling students re: limitation of custodial role.	1.20	\$390.00/hr	\$468.00
04/09/2018	Neil Bivona	Call w/ M. Cheng re: TL D split / allocation & application of Brookhaven proceeds. Review DIP Note and place call to J. Corneau to discuss. Review and analyze DIP outstandings. Return call to M. Cheng & LM.	1.60	\$390.00/hr	\$624.00
04/10/2018	Neil Bivona	Review and compile report for NYSED re: student records inquiries received to date and handling.	1.50	\$390.00/hr	\$585.00
04/10/2018	Neil Bivona	Review and reconcile payments from prior week. Research unprocessed / rejected wire payments & re-issue wires.	0.70	\$390.00/hr	\$273.00
04/10/2018	Neil Bivona	Review and update DIP tracking spreadsheet. Make changes to spreadsheet to reflect change in TL D funding percentages.	1.10	\$390.00/hr	\$429.00
04/10/2018	Neil Bivona	Review and update Brookhaven sale / recovery analysis to reflect updated DIP transactions and agreement on allocation of Brookhaven proceeds / funding of DIP TLD loans.	1.50	\$390.00/hr	\$585.00
04/10/2018	Neil Bivona	Follow up with UMB and ACA / Oppenheimer counsel re: funding of DIP borrowing request.	0.40	\$390.00/hr	\$156.00
04/11/2018	Neil Bivona	Review & reconcile invoices from various vendors.	0.80	\$390.00/hr	\$312.00
04/11/2018	Neil Bivona	Process DIP Account transfers, wire payments and check payments in Quickbooks. Discussion w/ N. Andrade re: professional fee invoices included in payments and allocation of Brookhaven related expenses.	2.50	\$390.00/hr	\$975.00
04/11/2018	Neil Bivona	Make Quickbooks entries for DIP borrowings & reconcile DIP Account balances.	1.00	\$390.00/hr	\$390.00
04/11/2018	Neil Bivona	Attend to student inquiry issues with LIU & NYSED. Review student records in Banner re: VA payments received for Fall 016 semester and scheduled claim for VA. Correspondence w/ M. Hablenko & S. Dinapoli re: the same.	2.30	\$390.00/hr	\$897.00
04/11/2018	Neil Bivona	Meet w/ A. Dimola & Call to ADP re: set-up with payroll administrator credentials.	0.50	\$390.00/hr	\$195.00
04/11/2018	Nelson Andrade	Update professional fee tracking file.	1.00	\$350.00/hr	\$350.00
04/11/2018	Nelson Andrade	Set up payments for the week. Manage correspondence. Set up transfers and wires in the banking system. Include payment of professionals and reconcile professional fee tracking file.	3.00	\$350.00/hr	\$1,050.00

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4/1/18 Through 4/30/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
04/12/2018	Neil Bivona	Review correspondence from US Atty re: Perkins loan payments. Review correspondence ew/ SCS collections re: recall and close out of collection accounts. Draft correspondence to S> Southard re: the same.	1.30	\$390.00/hr	\$507.00
04/12/2018	Neil Bivona	Review and void/correct/reissue checks for weekly invoice pay	1.00	\$390.00/hr	\$390.00
04/12/2018	Neil Bivona	Review DIP account statements for deposit history. Collect copies of all relevant deposit detail for next mandatory DIP repayment.	1.50	\$390.00/hr	\$585.00
04/12/2018	Neil Bivona	Review additional invoices received and schedule for next disbursement run.	0.30	\$390.00/hr	\$117.00
04/12/2018	Neil Bivona	Bring security vehicle to local shop for NYS inspection.	0.50	\$390.00/hr	\$195.00
04/13/2018	Neil Bivona	Prepare notice of mandatory prepayment including review of each receipt for proper allocation to DIP Term Loans.	2.50	\$390.00/hr	\$975.00
04/13/2018	Neil Bivona	Meet w/ A. Dimola re: processing of payroll.	0.60	\$390.00/hr	\$234.00
04/13/2018	Neil Bivona	Call w/ W. Benka re: status & J:\ drive restoration.	0.50	\$390.00/hr	\$195.00
04/16/2018	Robert Rosenfeld	Work on accounting and update Quickbooks.	1.50	\$390.00/hr	\$585.00
04/17/2018	Neil Bivona	Finalize DIP Mandatory Prepayment schedule and draft correspondence to DIP Lenders and Agent.	0.70	\$390.00/hr	\$273.00
04/17/2018	Neil Bivona	Retrieve security vehicle from service station.	0.50	\$390.00/hr	\$195.00
04/17/2018	Robert Rosenfeld	Visit to bank for deposits of collections for Debtor.	1.00	\$390.00/hr	\$390.00
04/17/2018	Robert Rosenfeld	Update accounting for Debtor in quickbooks; and discuss issues with N. Bivona.	2.50	\$390.00/hr	\$975.00
04/17/2018	Neil Bivona	Meet w/ S. Dinapoli & A. Stoloff re: additional info downloads and compilations for 2019 990 tax return.	1.50	\$390.00/hr	\$585.00
04/18/2018	Nelson Andrade	Discuss previous week's payments with staff, print remaining invoices to be filed. Set up tactics for current week's payments.	0.50	\$350.00/hr	\$175.00
04/18/2018	Neil Bivona	Meet w/ M. Klotz re questions on various invoices (PSEG, Nat Grid, Paraco Gas, Baker Tilly, RCS). Follow up with vendors as necessary.	0.70	\$390.00/hr	\$273.00
04/19/2018	Neil Bivona	Meet w/ M. Klotz re: review of additional invoices & follow up with vendors. Discuss funding allocations w/ N. Andrade.	0.50	\$390.00/hr	\$195.00
04/19/2018	Robert Rosenfeld	Update accounting in quickbooks based on invoices received.	1.00	\$390.00/hr	\$390.00
04/19/2018	Nelson Andrade	Create instructions for weekly payments, review files and invoices received, make corrections to file, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	2.20	\$350.00/hr	\$770.00
04/20/2018	Robert Rosenfeld	Visit to Signature bank for deposits; update accounting transactions in quickbooks.	1.00	\$390.00/hr	\$390.00
04/20/2018	Nelson Andrade	Review new 6 week budget to be incorporated into compliance	1.40	\$350.00/hr	\$490.00
04/22/2018	Neil Bivona	Follow up w/ L. Roberson re: interest accrual to 2002 Bond DIP tranches & review of DIP tracking model.	0.50	\$390.00/hr	\$195.00
04/23/2018	Nelson Andrade	Incorporate Outside Services, Professional Fees, Admin OH, Facility Maintenance budget into compliance report files. Participate in discussions and calls related to allocation of expenses. Manage related correspondence	2.90	\$350.00/hr	\$1,015.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
04/23/2018	Nelson Andrade	Incorporate Payroll, insurance, Security, landscaping budget into compliance report files. Participate in discussions and calls related to allocation of expenses. Manage related correspondence	3.20	\$350.00/hr	\$1,120.00
04/23/2018	Neil Bivona	Review DIP Note and TL B / TL D (2002) DIP borrowing interest accrual spreadsheet for M. Grochowski. Review DIP Tracking spreadsheet to assess changes required to reflect interest accruals retroactive to 1/5/18. Begin editing DIP tracking spreadsheet.	2.00	\$390.00/hr	\$780.00
04/23/2018	Neil Bivona	Review of invoices & follow up w/ vendors as needed.	0.50	\$390.00/hr	\$195.00
04/23/2018	Robert Rosenfeld	Update accounting in Quickbooks; review correspondence from tax authorities; collections from insurance company.	1.50	\$390.00/hr	\$585.00
04/24/2018	Nelson Andrade	Prepare compliance Report for week 67, review payments, incorporate into the compliance report file. Review and make changes as necessary. Manage related correspondence and internal calls	2.50	\$350.00/hr	\$875.00
04/24/2018	Nelson Andrade	Prepare compliance Report for week 68, review payments, incorporate into the compliance report file. Review and make changes as necessary. Manage related correspondence and internal calls	2.50	\$350.00/hr	\$875.00
04/24/2018	Nelson Andrade	Prepare compliance Report for week 69, review payments, incorporate into the compliance report file. Review and make changes as necessary. Manage related correspondence and internal calls 9	2.50	\$350.00/hr	\$875.00
04/24/2018	Neil Bivona	Further work on revisions to DIP Tracking spreadsheet to reflect new interest accrual on TL B & TL D (2002) portions since 1/5/18.	2.00	\$390.00/hr	\$780.00
04/24/2018	Robert Rosenfeld	Work on update of accounting books and records in quickbook	1.50	\$390.00/hr	\$585.00
04/25/2018	Neil Bivona	Complete revisions to DIP tracking spreadsheet re: start of interest accruals on TL B and TL D (2002).	2.50	\$390.00/hr	\$975.00
04/25/2018	Neil Bivona	Meet w/ A. Dimola re: payroll, payroll tax, disability issues.	0.50	\$390.00/hr	\$195.00
04/26/2018	Neil Bivona	Calculate revised mandatory prepayment application for 4/17/18 and 2/27/18 distributions.	1.00	\$390.00/hr	\$390.00
04/26/2018	Neil Bivona	Check out AC system & BMS controls console and attempt to start. Make call to Anron for service.	0.70	\$390.00/hr	\$273.00
04/26/2018	Neil Bivona	Process payroll in ADP for pay period ended 5/2/18. Call w/ ADP re: payday roll forward issue.	0.80	\$390.00/hr	\$312.00
04/26/2018	Neil Bivona	Follow up w/ Simplex re: open inspection repair items to be co	0.50	\$390.00/hr	\$195.00
04/26/2018	Neil Bivona	Draft Brookhaven IT exit plan & communicate to W. Benka and J. Weinstein.	1.20	\$390.00/hr	\$468.00
04/27/2018	Nelson Andrade	Create instructions for weekly payments, review files and invoices received, make corrections to file, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	2.20	\$350.00/hr	\$770.00
04/27/2018	Nelson Andrade	Create a new database for the calculation of self insured claims based on information received from Cigna. Set the database, remove duplicates and analyze data.	1.90	\$350.00/hr	\$665.00
04/27/2018	Nelson Andrade	Discuss file related to self insured claims internally.	0.80	\$350.00/hr	\$280.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
04/27/2018	Robert Rosenfeld	Process payments for week and update accounting in quickbo	1.00	\$390.00/hr	\$390.00
04/27/2018	Neil Bivona	Meet w/ Anron technician re: start-up of AC system for Nat Ctr. Check various areas of the building to check temp & circulation.	0.70	\$390.00/hr	\$273.00
04/27/2018	Neil Bivona	Complete revised mandatory prepayment calculations & send to L. Roberson.	0.50	\$390.00/hr	\$195.00
04/30/2018	Neil Bivona	Begin review of additional interim DIP Budget extension.	1.50	\$390.00/hr	\$585.00
04/30/2018	Nelson Andrade	Discuss previous week's payments with staff, print remaining invoices to be filed. Set up tactics for current week's payments.	0.50	\$350.00/hr	\$175.00
04/30/2018	Nelson Andrade	Determine the gross self insured claims and the % coverage on claims with a CPT code.	3.40	\$350.00/hr	\$1,190.00
Totals For Business Operations			107.70		\$40,643.00
Cash Monitoring					
04/17/2018	Neil Bivona	Review DIP Operating account activity & identify deposits of Perkins loan collections. Prepare analysis & correspondence to R. Rosenfeld re: the same. Set up wire transfer of subject funds from DIP account to Perkins Account.	1.40	\$390.00/hr	\$546.00
Totals For Cash Monitoring			1.40		\$546.00
Claims Investigation					
04/06/2018	Neil Bivona	Further review and analysis of employee unpaid medical claims & applicability of deductibles, out of pocket maximums, etc.	3.50	\$390.00/hr	\$1,365.00
04/09/2018	Neil Bivona	Further review of unprocessed employee medical claim analysis. Meet w/ A. Dimola re: researching of In Network / Out of Network status for medical providers & applicability of coinsurance under each.	1.30	\$390.00/hr	\$507.00
04/20/2018	Neil Bivona	Analysis of employee unpaid medical priority claim calculation	4.00	\$390.00/hr	\$1,560.00
04/23/2018	Neil Bivona	Continue work on Employee unpaid medical claim analysis.	3.20	\$390.00/hr	\$1,248.00
04/24/2018	Neil Bivona	Further work on employee medical claim analysis.	2.20	\$390.00/hr	\$858.00
Totals For Claims Investigation			14.20		\$5,538.00
Court Hearings					
04/23/2018	Robert Rosenfeld	Meeting with counsel prior to and after court hearing and attend status hearing in Court.	2.50	\$390.00/hr	\$975.00
Totals For Court Hearings			2.50		\$975.00
Document Review					
04/19/2018	Neil Bivona	Review of dip note and DIP tracking spreadsheet in preparation for call w/ DIP Lenders re: Mandatory prepayments.	0.50	\$390.00/hr	\$195.00
Totals For Document Review			0.50		\$195.00
Dowling-Opp Commercial sales					
04/11/2018	Neil Bivona	Follow up w/ J Sturchio & D. Niknamfard re: schedule of closings. Follow up w/ CTR Environmental re: timing of close-out report for tank removal at 135 Idle Hour.	0.50	\$390.00/hr	\$195.00
Totals For Dowling-Opp Commercial sales			0.50		\$195.00
Dowling-Residential Ops					

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
04/02/2018	Neil Bivona	Several calls with CTR environmental re: scheduling of tank removal at 135 Idle hour and follow up on process / timing with DEC.	0.60	\$390.00/hr	\$234.00
04/03/2018	Neil Bivona	Correspondence w/ D. Niknamfard & M> White & discussion w/ R. Rosenfeld re: 135 Idle Hour.	0.50	\$390.00/hr	\$195.00
04/04/2018	Neil Bivona	Two calls w/ CTR Environmental re: 135 Tank removal. Re-send work contract and authorization to act as agent form.	0.60	\$390.00/hr	\$234.00
04/09/2018	Neil Bivona	Review of manifests and invoices related to tank removal and soil remediation at 135 Idle Hour Blvd. Follow-up with vendor on invoices and timing / status of closure reports / DEC sign-off.	1.00	\$390.00/hr	\$390.00
04/12/2018	Neil Bivona	Follow up with CTR environmental re: expediting tank removal close out report for 135 Idle Hour and DEC sign-off.	0.50	\$390.00/hr	\$195.00
04/16/2018	Neil Bivona	Trip to Oakdale re: call from J. Sturchio re: leaking pipe I 121 central. Found sump pump outlet pipe separated at joint. Re-connected and checked other houses and found no issues.	2.00	\$390.00/hr	\$780.00
04/17/2018	Neil Bivona	Review of DEC close out letter re: 135 Idle Hour Blvd. Correspondence w/ K> Watson at CTR environmental re: incorrect property address reference on letter.	0.30	\$390.00/hr	\$117.00
Totals For Dowling-Residential Ops			5.50		\$2,145.00
Dowling-Residential Sales					
04/03/2018	Robert Rosenfeld	Coordinate notice filing requirements for sales of 274 Connetquot and 123 Idle Hour; review correspondence from DE broker regarding additional information needed for sale on 47 Chateau.	1.00	\$390.00/hr	\$390.00
04/18/2018	Neil Bivona	Further follow up with CTR and DEC re: corrections to DEC spill closure letter. Gather supporting information regarding project scope, work performed and evidence of paid invoices & prepare correspondence to D. cook re: the same.	1.50	\$390.00/hr	\$585.00
04/27/2018	Neil Bivona	Various correspondence w/ J Sturchio re: 47 Chateau sale.	0.50	\$390.00/hr	\$195.00
Totals For Dowling-Residential Sales			3.00		\$1,170.00
Meetings with Creditors and/or Representatives					
04/06/2018	Neil Bivona	Weekly status call w/ Creditors & counsel re: Brookhaven sale	0.80	\$390.00/hr	\$312.00
04/18/2018	Robert Rosenfeld	Meeting with counsel to Debtor and UCC counsel and N. Bivona to discuss WARN complaint and Brookhaven sale status.	1.00	\$390.00/hr	\$390.00
04/19/2018	Neil Bivona	Call w/ dip lenders and counsel re: Mandatory prepayment application of TL D funds.	0.50	\$390.00/hr	\$195.00
04/19/2018	Neil Bivona	Call w/ r. Bertucci re; follow up to Mandatory prepayment call and status of Oakdale property sale to Mercury and follow-up call to R> Rosenfeld re: Mercury sale.	0.80	\$390.00/hr	\$312.00
04/19/2018	Robert Rosenfeld	Meeting with DIP lenders and representatives, Debtor's counsel and N. Bivona to discuss mandatory prepayment issues.	0.40	\$390.00/hr	\$156.00
04/20/2018	Neil Bivona	Follow up w B Faustini re: Brookhaven RE taxes.	0.30	\$390.00/hr	\$117.00
04/23/2018	Neil Bivona	Call w/ B. Faustini re: Brookhaven RE Taxes & follow-up review	0.60	\$390.00/hr	\$234.00

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Detailed Billing Report
4/1/18 Through 4/30/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Totals For Meetings with Creditors and/or Representatives			4.40		\$1,716.00
Meetings with Debtor and Representatives					
04/06/2018	Neil Bivona	Staff meeting re: update status, operational issues, etc.	1.00	\$390.00/hr	\$390.00
04/19/2018	Neil Bivona	Call w/ R. Rosenfeld, S. Southard and Klestadt team re: status conference on Employee Medical Claims, Endowments, Brookhaven Sale and WARN Act.	1.00	\$390.00/hr	\$390.00
04/19/2018	Robert Rosenfeld	Call with counsel and N. Bivona to discuss status of issues in ca	1.00	\$390.00/hr	\$390.00
04/30/2018	Neil Bivona	Call w/ Rosenfeld & S. Southard re: APA for Triple Five.	0.30	\$390.00/hr	\$117.00
Totals For Meetings with Debtor and Representatives			3.30		\$1,287.00
Phone Call					
04/03/2018	Neil Bivona	Call w/ M. Samson re: employee retention bonus program.	0.30	\$390.00/hr	\$117.00
04/10/2018	Neil Bivona	Call w/ St. Joseph's college re: interest in receiving allocation of Dowling endowed funds.	0.30	\$390.00/hr	\$117.00
04/18/2018	Neil Bivona	Call w/ R. Rosenfeld & Klestadt / Silverman re: WARN act settlement, sale process and status on other open issues.	1.30	\$390.00/hr	\$507.00
Totals For Phone Call			1.90		\$741.00
Reporting					
04/06/2018	Neil Bivona	Review, prepare and submit U.S. Census Annual Capital Expenditures Survey.	0.50	\$390.00/hr	\$195.00
Totals For Reporting			0.50		\$195.00
Tax compliance					
04/02/2018	Robert Rosenfeld	Discussion with C. Petersczak (Baker Tilly) regarding questions; follow up with R. Cerullo regarding outstanding items and research open items.	2.50	\$390.00/hr	\$975.00
04/17/2018	Robert Rosenfeld	Call with Baker Tilly regarding open questions on FY 2017 tax return and follow up researching responses.	1.50	\$390.00/hr	\$585.00
04/18/2018	Robert Rosenfeld	Work on responses to Baker Tilly relating to FY 2017 tax return for Debtor. Make revisions to quickbooks for year end closing entries and prepare analysis for tax preparers.	3.50	\$390.00/hr	\$1,365.00
04/25/2018	Robert Rosenfeld	Review tax return for FYE 6/30/17; discuss questions from Baker Tilly and prepare responses and analysis in connection with return. Discuss with R. Cerullo open items on tax return.	4.00	\$390.00/hr	\$1,560.00
04/26/2018	Robert Rosenfeld	Call with C. Peterczak (Baker Tilly) regarding follow up questions on FYE 6/30/17 tax return.	0.40	\$390.00/hr	\$156.00
04/26/2018	Robert Rosenfeld	Prepare revisions to notes to tax returns for FYE 6/30/17 return	0.50	\$390.00/hr	\$195.00
04/27/2018	Robert Rosenfeld	Finalize review of tax return for FYE 6/30/17 and execute sign off for return.	0.70	\$390.00/hr	\$273.00
Totals For Tax compliance			13.10		\$5,109.00
UST Reporting					
04/04/2018	Robert Rosenfeld	Work on MOR for March 2018.	4.00	\$390.00/hr	\$1,560.00
Totals For UST Reporting			4.00		\$1,560.00
Winddown					
04/19/2018	Robert Rosenfeld	Work on dissolutions for Oklahoma and various states.	2.50	\$390.00/hr	\$975.00
Totals For Winddown			2.50		\$975.00
Grand Total			188.00		\$71,960.00

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Detailed Expense Report
4/1/18 Through 4/30/18

Exhibit D

Expense Date	User	Description	Cost
Accounting-software			
04/15/2018	Robert Rosenfeld	Right Networks charges for April 2018	\$15.00
Totals Billable Amounts for Accounting-software			\$15.00
Mailing/Postage			
04/27/2018	Robert Rosenfeld	Postage for UST Quarterly fee invoice and statement mailing for Q1 2018.	\$1.00
Totals Billable Amounts for Mailing/Postage			\$1.00
Grand Total			\$16.00